



Department of Energy

Washington, DC 20585

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MEMORANDUM FOR RICHARD LOYD

ACTING DIRECTOR, OFFICE OF FINANCE AND
ACCOUNTING

NEILE L. MILLER
DIRECTOR, OFFICE OF BUDGET

FROM:

OWEN F. BARWELL
DEPUTY CHIEF FINANCIAL OFFICER

SUBJECT:

Recast of Balances Associated with New Accounts in the
Consolidated Appropriations Act, 2008

The Consolidated Appropriations Act, 2008 (P.L. 110-161) established five new appropriation accounts; four new accounts previously included in Energy Supply and Conservation (89X0224); and a separate Loan Guarantee account previously funded within Departmental Administration (89X0228).

89X0208 – Title 17 Innovative Loan Guarantee Program
89X0318 – Electricity Delivery & Energy Reliability
89X0319 – Nuclear Energy
89X0320 – Legacy Management
89X0321 – Energy Efficiency & Renewable Energy

The Department's position with respect to transitioning to the new appropriations structure is to comply with legal requirements to account for DOE appropriation authority in the new structure while minimizing the impacts on DOE's financial operations by avoiding recasting balances where it is not mandated by law or OMB. This memo lays out the procedures that the Department will follow to ensure an orderly transition to the new accounts.

FY 2008 Non-Reimbursable Appropriations

In accordance with section 107 of the Continuing Appropriations Resolution, 2008 (Pub. L. No. 110-92, as amended) (CR), the Department will recast all FY 2008 direct funded obligations, costs, and disbursements incurred in the Energy Supply and Conservation account under the CR to the new accounts before the end of FY 2008. The Department should make every effort to complete this recast as soon as possible.

Funding in the new appropriation accounts will be allotted by the Office of Budget during the week of January 22, 2008. Once funding is available in the new accounts, allotment holders should take appropriate action to decost, deobligate, and deallocate FY 2008 funds in the Energy Supply and Conservation account as soon as possible. Signed



certifications of funds withdrawal should be provided to the Office of Budget, Funds Distribution and Control Team (FDCT) who will then process emergency allotments to pull back the funding until all remaining funds have been deallotted.

Similarly, funding included in the Departmental Administration Approved Funding Program for loan guarantee activities will be withdrawn as soon as the obligations, costs, and disbursements can be moved to the new Loan Guarantee account.

Non-Reimbursable Unobligated Carryover Balances

The Department has included remaining unobligated balances from the Energy Supply and Conservation in the OMB apportionments and non-expenditure transfers for the new accounts. These balances will be available for allotment in the new accounts once the apportionments are received from OMB.

All FY 2008 beginning non-reimbursable unobligated balances associated with the new accounts will be transferred from Energy Supply and Conservation and Departmental Administration by the end of FY 2008. Therefore, any unobligated balances allotted in Energy Supply and Conservation or in Departmental Administration for the loan guarantee program must be withdrawn and reissued in the new appropriation accounts as soon as practicable.

Non-Reimbursable Uncosted/Unpaid Obligations

Due to the significant number of transactions involved, the Department will **not** recast any prior year obligated balances, whether uncosted or unpaid, in the Energy Supply and Conservation or Departmental Administration (related to loan guarantees) accounts.

Reimbursable Work (Work for Others)

New reimbursable obligational authority (and fund types) will be established in the Science appropriation for **new** reimbursable work which previously would have been processed in the Energy Supply and Conservation Appropriation. All new reimbursable agreements accepted as of March 1, 2008, that would have used the Energy Supply and Conservation Appropriation will be processed using the new Science Appropriation reimbursable obligational authority.

The Department will not recast any reimbursable agreements accepted in FY 2008 under the Continuing Resolution through February 29, 2008. In addition, the Department will not recast any balances associated with reimbursable agreements accepted in prior years. This reimbursable work will continue to be processed in the Energy Supply and Conservation Appropriation until all orders have been obligated, costed, billed and collected

In closing, I would like to thank you and your staff in advance for the extra time, effort, and attention needed to complete this activity.